



**CITY OF MORRILL**  
**MORRILL, KANSAS**  
**CITY BUDGET FORM**  
**FOR THE PERIOD JANUARY 1, 2013 THROUGH DECEMBER 31, 2014**  
**WITH**  
**ACCOUNTANTS' COMPILATION REPORT**

CITY OF MORRILL  
MORRILL BUDGET  
TABLE OF CONTENTS

Accountants' Compilation Report	1
State of Kansas City Budget Form 2013 – 2014	2



## Accountants' Compilation Report

To the City Council Members  
City of Morrill  
Morrill, Kansas 66515

We have compiled the accompanying cash basis budget of the City of Morrill for the fiscal years ending December 31, 2013 and December 31, 2014, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The accompanying budgeted data presents, to the best of management's knowledge and belief, the expenditures and receipts of the City of Morrill's General Fund and Proprietary Fund for the forecast period. The accompanying State of Kansas City Budget Form and this report were prepared for the State of Kansas Auditor of Public Accounts for the purpose of meeting the requirements of the State of Kansas Budget Act and should not be used for any other purpose.

A compilation is limited to presenting, in the form of a forecast, information that is the representation of management and does not include evaluation of the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events or circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies and accounting assumptions required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the City's financial position or results of operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

We have also compiled the financial statements of the City of Morrill for the year ended December 31, 2012, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the 2013-2014 State of Kansas City Budget Form, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them.

The budget is presented in accordance with the requirements of the 2013-2014 State of Kansas City Budget Form, which differs from generally accepted accounting principles. Accordingly, the budget is not designed for those who are not informed about such differences.

JULIE D. BAUMAN, CPA, P.C.

*Julie D. Bauman, CPA, P.C.*  
Falls City, NE 68355  
July 26, 2013

2014

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Morrill**

will meet on August 19, 2013 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	65,082	11.798	70,100	11.693	97,000	18,543	13.224
Employee Benefits	15,047	8.038	19,200	7.946	23,950	8,482	6.049
Special Highway	12,633		6,000		10,000		
Water Utility	52,680		59,000		81,000		
Trash	10,638		12,000		14,000		
Sewer	9,495		15,000		58,000		
Morrill Fire Department	17,774		17,500		27,500		
Electric Utility	209,882		219,000		236,000		
Totals	393,231	19.836	417,800	19.639	547,450	27,025	19.273
Less: Transfers	0		0		0		
Net Expenditure	393,231		417,800		547,450		
Total Tax Levied	22,950		22,985		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,157,015		1,170,395		1,402,216		

**Outstanding Indebtedness,**

	<u>2011</u>	<u>2012</u>	<u>2013</u>
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Linda Hill**

City Official Title: City Clerk

2014

**CERTIFICATE**

To the Clerk of Brown, State of Kansas

We, the undersigned, officers of

**City of Morrill**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2014; and  
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit 2014		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	97,000	18,543
Debt Service	10-113			
Employee Benefits	12-1220			
			23,950	8,482
Special Highway			10,000	
Water Utility			81,000	
Trash			14,000	
Sewer			58,000	
Morrill Fire Department			27,500	
Electric Utility			236,000	
<b>Totals</b>		xxxxxx	547,450	27,025
Is an Ordinance required to be passed, published, and attached to the budget?			No	County Clerk's Use Only
Budget Summary		0		
Neighborhood Revitalization				Nov 1, 2013 Total Assessed Valuation

Assisted by:

Julie D. Bauman, CPA, P.C.

Address:

2020 Harlan Street

Falls City, NE 68355

Email:

julie@jdbaumancpa.com

Date Attested: \_\_\_\_\_ 2013

County Clerk

Governing Body

## Computation to Determine Limit for 2014

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ 22,985
2. Debt Service Levy in 2013 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 22,985
<b>2013 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2013 :	+ 199,738
5. Increase in Personal Property for 2013 :	
5a. Personal Property 2013	+ 61,699
5b. Personal Property 2012	- 51,008
5c. Increase in Personal Property (5a minus 5b)	+ 10,691
	(Use Only if > 0)
6. Valuation of annexed territory for 2013 :	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0
7. Valuation of Property that has Changed in Use during 2013 :	+ 331
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	210,760
9. Total Estimated Valuation July 1, 2013	1,402,216
10. Total Valuation less Valuation Adjustment (9 minus 8)	1,191,456
11. Factor for Increase (8 divided by 10)	0.17689
12. Amount of Increase (11 times 3)	+ \$ 4,066
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ 27,051
14. Debt Service Levy in this 2014 Budget	0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	27,051

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Morrill

2014

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	13,685	2,844	58	128
Debt Service				
Employee Benefits	9,300	1,933	39	87
<b>TOTAL</b>	<b>22,985</b>	<b>4,777</b>	<b>97</b>	<b>215</b>

County Treas Motor Vehicle Estimate 4,777

County Treasurers Recreational Vehicle Estimate 97

County Treasurers 16/20M Vehicle Estimate 215

Motor Vehicle Factor 0.20783

Recreational Vehicle Factor 0.00422

16/20 Vehicle Factor 0.00935

City of Morrill

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	5,575	9,687	15,457
Receipts:			
Ad Valorem Tax	13,662	13,685	xxxxxxxxxxxxxxxx
Delinquent Tax	51	60	200
Motor Vehicle Tax	2,351	2,400	2,844
Recreational Vehicle Tax	58	75	58
16/20M Vehicle Tax			128
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Dog Tags	32	50	100
Compensating Use Tax	2,654	3,500	4,000
Local Sales Tax	17,144	18,000	20,000
Franchise Tax	4,194	6,000	6,000
Insurance Proceeds	1,216	2,500	2,000
Embarq Franchise	100	100	100
Park & Recreation	900	1,000	1,500
Redemptions	637	1,500	1,500
Reimbursements	11,877	12,000	10,000
Federal/State Withholding	9,318	10,000	10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous	5,000	5,000	4,570
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>69,194</b>	<b>75,870</b>	<b>63,000</b>
<b>Resources Available:</b>	<b>74,769</b>	<b>85,557</b>	<b>78,457</b>
Expenditures:			
Administration	20,900	22,000	25,000
Police Department	413	600	2,000
Fire Department	7,000	7,000	7,000
Parks Department	4,503	5,000	3,000
Street Lighting Department	781	1,000	1,000
Highway Department	15,390	17,000	32,000
Cemetery Department	4,000	4,500	7,000
Transfers to Capital Outlay	3,000	3,000	10,000
Federal Withholding	6,658	7,000	7,000
State Withholding	2,437	3,000	3,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>65,082</b>	<b>70,100</b>	<b>97,000</b>
Unencumbered Cash Balance Dec 31	9,687	15,457	xxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	75,000	75,000	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			97,000
Tax Required			18,543
Delinquent Comp Rate:		0.0%	0
Amount of 2013 Ad Valorem Tax			<b>18,543</b>



City of Morrill

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefits	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,285	5,385	5,435
Receipts:			
Ad Valorem Tax	8,571	9,300	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	35	50	50
Motor Vehicle Tax	1,850	2,000	1,933
Recreational Vehicle Tax			39
16/20M Vehicle Tax			87
Employee Contributions	7,420	7,600	7600
Employee Distributions	271	300	324
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>18,147</b>	<b>19,250</b>	<b>10,033</b>
<b>Resources Available:</b>	<b>20,432</b>	<b>24,635</b>	<b>15,468</b>
Expenditures:			
Social Security	8,191	10,000	11,000
Retirement	6,795	9,000	11,000
Unemployment	61	200	150
Neighborhood Revitalization Rebate			
Miscellaneous			1,800
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>15,047</b>	<b>19,200</b>	<b>23,950</b>
Unencumbered Cash Balance Dec 31	5,385	5,435	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	20,000	20,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,950
		Tax Required	8,482
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			8,482

**Adopted Budget**

	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
		0	xxxxxxxxxxxxxxxxxxxx
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

City of Morrill

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Street	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	12,873	6,199	6,199
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Highway Tax	5,959	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,959</b>	<b>6,000</b>	<b>6,000</b>
<b>Resources Available:</b>	<b>18,832</b>	<b>12,199</b>	<b>12,199</b>
Expenditures:			
Street Repair and Maint	12,633	6,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>12,633</b>	<b>6,000</b>	<b>10,000</b>
Unencumbered Cash Balance Dec 31	6,199	6,199	2,199
2012/2013 Budget Authority Amount:	15,000	10,000	

Adopted Budget Water Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	18,564	23,526	25,376
Receipts:			
Water Sales	56,965	60,000	61,000
Water Protection Feed	168	200	200
Reconnect Fee	410	500	700
Materials			
Water Deposits			
Interest on Idle Funds			
Miscellaneous	99	150	150
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>57,642</b>	<b>60,850</b>	<b>62,050</b>
<b>Resources Available:</b>	<b>76,206</b>	<b>84,376</b>	<b>87,426</b>
Expenditures:			
Salaries			
Water Purchased	20,647	26,000	28,000
Personal Services	7,648	8,000	9,000
Contractual Services	5,328	6,000	8,000
Commodities	15,216	15,000	15,000
Transfer to Capital Outlay	3,000	3,000	8,000
Water Tower		1,000	12,000
Repairs			1,000
Water Deposits			
Miscellaneous	841		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>52,680</b>	<b>59,000</b>	<b>81,000</b>
Unencumbered Cash Balance Dec 31	23,526	25,376	6,426
2012/2013 Budget Authority Amount:	85,000	60,000	

City of Morrill

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Trash	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	7,319	7,546	7,546
Receipts:			
Sales	10,865	12,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,865</b>	<b>12,000</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>18,184</b>	<b>19,546</b>	<b>21,546</b>
Expenditures:			
Contracted Services	10,638	12,000	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>10,638</b>	<b>12,000</b>	<b>14,000</b>
Unencumbered Cash Balance Dec 31	7,546	7,546	7,546
2012/2013 Budget Authority Amount:	14,000	12,000	

Adopted Budget Sewer Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	68,379	77,809	82,809
Receipts:			
Services	18,925	20,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>18,925</b>	<b>20,000</b>	<b>21,000</b>
<b>Resources Available:</b>	<b>87,304</b>	<b>97,809</b>	<b>103,809</b>
Expenditures:			
Salaries			
Supplies			1,000
Repair & Maintenance		1,000	4,000
Commodities	1,023	1,000	20,000
Transfers to Capital Outlay	3,000	3,000	13,000
Contracted Services	5,472	10,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>9,495</b>	<b>15,000</b>	<b>58,000</b>
Unencumbered Cash Balance Dec 31	77,809	82,809	45,809
2012/2013 Budget Authority Amount:	50,000	36,000	

City of Morrill

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Morrill Fire Department</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	29,879	39,730	49,230
Receipts:			
City Support	15,525	16,000	16,000
Support Other Municipalities	10,744	10,000	3,000
Interest on Idle Funds			
Miscellaneous	1,356	1,000	100
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>27,625</b>	<b>27,000</b>	<b>19,100</b>
<b>Resources Available:</b>	<b>57,504</b>	<b>66,730</b>	<b>68,330</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Vehicle Expense	5,646	6,000	7,000
Mileage	1,503	2,000	3,000
Utilities	2,712	3,000	5,000
Equipment Maintenance	3,814	3,000	5,000
Building Maintenance	2,156	2,500	2,500
Supplies	1,199	1,000	5,000
Miscellaneous	744		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>17,774</b>	<b>17,500</b>	<b>27,500</b>
Unencumbered Cash Balance Dec 31	39,730	49,230	40,830
2012/2013 Budget Authority Amount:	28,000	20,000	

Adopted Budget <b>Electric Utility</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	36,429	54,945	62,345
Receipts:			
Sales & Sales Tax	223,109	220,000	222,000
Reconnect Fees & Deposits	330	400	500
Transfers from	4,277	5,000	3,000
Material Sales	682	1,000	1,000
Dividend			
Miscellaneous			100
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>228,398</b>	<b>226,400</b>	<b>226,600</b>
<b>Resources Available:</b>	<b>264,827</b>	<b>281,345</b>	<b>288,945</b>
Expenditures:			
Salaries & Wages			
Electrical Energy Purchased & Deposits	99,753	100,000	105,000
Contractual Services	1,206	2,000	3,000
Commodities	12,467	15,000	17,000
Personal Services	38,614	40,000	40,000
Transfers from	3,000	3,000	3,000
Insurance	17,240	18,000	20,000
Capital Outlay	23,140	24,000	30,000
Sales Tax	14,462	16,000	17,000
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>209,882</b>	<b>219,000</b>	<b>236,000</b>
Unencumbered Cash Balance Dec 31	54,945	62,345	52,945
2012/2013 Budget Authority Amount:	218,000	220,000	

**2014 Neighborhood Revitalization Rebate**

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General			
Debt Service			
Library			
TOTAL	0	0.000	0

2013 July 1 Valuation: 1,402,216Valuation Factor: 1,402.216Neighborhood Revitalization Subj to Rebate: 173,159Neighborhood Revitalization factor: 173.159

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.